withholding consignments of exporters for more than 5-6 months on one plea or the other or on technical legal issue;

(b) whether it is also a fact that consignments of such exporters do not contain any other material than the declared goods;

(c) whether delay on the part of authorities could not be reduced despite plea of exporters causing losses of foreign exchange earnings by such exporters;

(d) whether any other step will now be taken for helping such exporters; and

(e) if so, the details thereof?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) to (e) Exports consignments are generally cleared for export at the Indira Gandhi International Airport Air-Cargo Complex in less than 48 hours. In few cases, however, verification of value or dascription, particularly where exports are made under the DEEC Scheme or under claim for higher drawback takes a longer time. It has been reported that against the average receipt of over 1000 export consignments per day, around 6 consignments, on an average, are detained in a month for detailed investigation. Many such cases apear to involve serious infraction of law.

Senior Officers in the Customs House continuously monitor the pendency of shipping bills and the pace of export clearance so as to ensure that clearance time does not exceed two days. The requirements of and procedure for testing the samples have also been relaxed. The Delhi Customs are also planning to bring the exports under the EDI System shortly, which will drastically curtail the time-frame for processing documents and clearance for exports. Instructions have also been issued that all officers and staff must assign top priority to export consignments and adopt a positive approach in dealing with exporters.

Imposition of Declining Rate of Income Tax

251. SHRI K. RAHMAN KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether any of the countries in the World are imposing declining rate of income tax to encourage declaration of higher income;

(b) if so, the details thereof; and

(c) whether there is any proposal under Government's consideration to introduce similar policy?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) to (c) The Central Board of Direct Taxes does not have any information of country or countries following a policy of declining rate of income-tax. There is no proposal to introduce a declining rate of income tax.

Uplinking of Satellite Television

252. SHRI GURUDAS DAS GUPTA:
SHRI JANARDHANA POOJARY:
SHRI RAMDAS AGARWAL:
SHRI N. GIRI PRASAD:

Will the Minister of INFORMATION AND BROADCASTING be pleased to state:

(a) whether the Union Government have agreed to grant permission for "uplinking of facilities to foreign T.V. Networks" as reported in the Hindustan Times dated 21.6.96;

(b) if so, what are the details of discussion held by the Indian Prime Minister and Chairman of the News Corporation and his team of top STAR television executives besides other foreign delegation visiting India recently; and

(c) whether Government of India kept in mind the Supreme Court's judgement while granting such permission and also

our cultural values and moral duties to young generation?

THE MINISTER OF INFORMATION AND BROADCASTING (SHRI C.M. IBRAHIM): (a) No, Sir.

(b) and (c) Do not arise.

Resource Borrowing affecting Asset — Liability Position

253. SHRIMATI BASANTI SARMA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) whether the large resource borrowings of Government still continues and will continue further;

(b) whether this has distorted the asset-liability position of the Central Government and if so, what is the present position; and

(c) what steps are being taken to control this?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM) : (a) Government is compelled to borrow whenever there is a gap between total expenditure and total revenue plus non-debt capital receipts. This additional borrowing in a year constitutes the fiscal deficit.

(b) The excess of liabilities over assets (Capital Outlay and loans advanced) at the end of 1995-96 (RE) was Rs. 209457.26 crore. This can be attributed to recurring revenue deficits over the years on account of growth in areas of expenditure like interest payments, Defence, subsidies, grants to State Governments, internal security, Plan expenditure on revenue account, etc.;

(c) Government would endeavour to contain both fiscal and revenue deficits by increasing receipts and restricting expenditure.

मध्य प्रदेश में लेखा-परीक्षा दलों द्वारा की गई लेखा-परीक्षा आपत्तियां

254. **श्री दिलीप सिंह जूदेव:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) महालेखाकार मध्य प्रदेश के द्वारा गठित लेखा-परीक्षा दलों द्वारा की गयी कितनी लेखा-परीक्षा आपत्तियों का निराकरण वर्ष 1995-96 तक लंबित था;

(ख) जिन विभागों के पास लेखा-परीक्षा पैरा लंबित है, उनके नाम क्या हैं;

(ग) प्रश्नांकित लेखा-परीक्षा पैरा विभाग-वार कब से लंबित है; और

(घ) लेखा-परीक्षा पैरा लंबे समय तक निराकृत न करा पाने वाले दोषी अधिकारियों के नाम क्या हैं और उनके विरुद्ध की गयी कार्यवाही का ब्यौरा क्या है?

वित्त मंत्री तथा कम्पनी कार्य मंत्री (श्री पी० चिदम्बरम) : (क) से (घ) सूचना एकत्र की जा रही है और सदन पटल पर रख दी जाएगी।

Filing of Income Tax Returns in Delhi

255. SHRI K.M. KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether last date for filing income tax returns in Delhi was 28th June, 1996;

(b) whether it is a fact that no inquiry booth to provide guidance to tax payers was set up at Mayur Bhawan office of Income Tax Department;

(c) whether it is also a fact that Income Tax Forms were not available for tax payers to file their returns at Mayur Bhawan office from 25th June, 1996 onwards;

(d) whether such chaos is being reported every year by the press;

(e) whether it is a fact that no concrete steps are being taken to avoid such situation; and

(f) if so, the reasons therefor?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) As per Section 139 (1) of Income Tax Act, the "due